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10 UNITED STATES DISTRICT COURT
11 CENTRAL DISTRICT OF CALIFORNIA

12 UNITED STATES OF AMERICA,) Case No. ED CV 08-1086 SGL (OPx)
13)
14 Petitioner,)
15 vs.) ORDER TO SHOW CAUSE
16 SONNY VOGT,)
17 Respondent.)
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20 Upon the Petition and supporting Memorandum of Points and Authorities, and
21 the supporting Declaration to the Petition, the Court finds that Petitioner has
22 established its *prima facie* case for judicial enforcement of the subject Internal
23 Revenue Service ("IRS" and "Service") summons. *See* United States v. Powell,
24 379 U.S. 48, 57-58, 85 S. Ct. 248, 13 L. Ed. 2d 112 (1964); *see also*, Crystal v. United
25 States, 172 F.3d 1141, 1143-44 (9th Cir. 1999); United States v. Jose, 131 F.3d 1325,
26 1327 (9th Cir. 1997); Fortney v. United States, 59 F.3d 117, 119-20 (9th Cir. 1995)
27 (the Government's *prima facie* case is typically made through the sworn declaration
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1 of the IRS agent who issued the summons); *accord*, United States v. Gilleran,
2 992 F.2d 232, 233 (9th Cir. 1993).

3 Therefore, **IT IS ORDERED** that Respondent appear before this District Court
4 of the United States for the Central District of California, in Courtroom No. One,

5 ☐ Brown Federal Building and United States Courthouse
6 3470 Twelfth Street, Riverside, California, 92501

7 on October 20, 2008, at 10:00 a.m.,

8 and show cause why the testimony and production of books, papers, records, and other
9 data demanded in the subject Internal Revenue Service summons should not be
10 compelled.


11 **IT IS FURTHER ORDERED** that copies of this Order, the Petition,
12 Memorandum of Points and Authorities, and accompanying Declaration be served
13 promptly upon Respondent by any employee of the Internal Revenue Service or the
14 United States Attorney's Office, by personal delivery or by certified mail.

15 **IT IS FURTHER ORDERED** that within ten (10) days after service upon
16 Respondent of the herein described documents, Respondent shall file and serve
17 a written response, supported by appropriate sworn statements, as well as any desired
18 motions. If, prior to the return date of this Order, Respondent files a response with the
19 Court stating that Respondent does not desire to oppose the relief sought in the Petition,
20 nor wish to make an appearance, then the appearance of Respondent at any hearing
21 pursuant to this Order to Show Cause is excused, and Respondent shall be deemed to
22 have complied with the requirements of this Order.

23 **IT IS FURTHER ORDERED** that all motions and issues raised by the
24 pleadings will be considered on the return date of this Order. Only those issues raised
25 by motion or brought into controversy by the responsive pleadings and supported by
26 sworn statements filed within ten (10) days after service of the herein described
27 documents will be considered by the Court. All allegations in the Petition
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1 not contested by such responsive pleadings or by sworn statements will be deemed
2 admitted.

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4 DATED: August 14, 2008


5 UNITED STATES DISTRICT JUDGE
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11 Presented By:

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13 THOMAS P. O'BRIEN

14 United States Attorney
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16 SANDRA R. BROWN

17 Assistant United States Attorney

18 Chief, Tax Division
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24 JOSEPH P. WILSON

25 Assistant United States Attorney

26 Attorney for the United States of America
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